

Q. V-E-1                      Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.

A. V-E-1                      Refer to Caroline Fulginiti's Testimony, Statement No. 4, Exhibit CF-4, which is PECO's 2018 Depreciation Study Calculated Annual Depreciation Accruals Related to Electric and Common Plant as of December 31, 2018 that was submitted to the Pennsylvania Public Utility Commission in April 2020. See the Basis of the Study section in part I of the study for the information requested.